

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 216, between lines 23 and 24, begin a new paragraph and
- 2 insert:
- 3 "SECTION 100. [EFFECTIVE UPON PASSAGE] (a) As used in
- 4 this SECTION, "board" refers to the county property tax
- 5 assessment board of appeals.
- 6 (b) This SECTION applies to an organization that:
- 7 (1) is located in a county containing a consolidated city;
- 8 (2) is dedicated to nurturing and celebration of the arts and
- 9 culture from an African-American perspective and provides
- 10 a forum for arts and cultural programming directed toward
- 11 cross-cultural appreciation;
- 12 (3) filed an application under IC 6-1.1-11 for exemption from
- 13 property taxes on the organization's property first due and
- 14 payable in 2005, which was denied by the board because the
- 15 organization failed to attend the board's hearing on the
- 16 exemption application; and
- 17 (4) filed an application under IC 6-1.1-11 for exemption from
- 18 property taxes on the organization's property first due and
- 19 payable in 2006, which was approved by the board.
- 20 (c) An organization described in subsection (b) is entitled to
- 21 exemption from property taxes on the organization's property first
- 22 due and payable in 2005 in the same percentage approved by the
- 23 board with respect to the organization's exemption application
- 24 described in subsection (b)(4).
- 25 (d) The organization entitled to an exemption under subsection
- 26 (c) may file a claim under IC 6-1.1-26-1 before July 1, 2006, with
- 27 the county auditor for a refund for any payment of property taxes
- 28 first due and payable in 2005, including any paid interest and
- 29 penalties, with respect to the exempt property.
- 30 (e) Upon receiving a claim for a refund filed under subsection

1 (d), the county auditor shall determine whether the claim is correct.
2 If the county auditor determines that the claim is correct, the
3 auditor shall, without an appropriation being required, issue a
4 warrant to the claimant payable from the county general fund for
5 the amount of the refund due the claimant. No interest is payable
6 on the refund.

7 (f) This SECTION expires January 1, 2007."

8 Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed February 24, 2006.)

Senator BREAU